

SENATE BILL 1460

By Bailey

AN ACT to amend Tennessee Code Annotated, Title 67,
relative to taxation of water used in a farming
operation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by
adding the following as a new section:

Any water furnished by a utility district that is used exclusively in a farming
operation shall be exempt from the taxes imposed by this chapter.

SECTION 2. This act shall take effect July 1, 2019, the public welfare requiring it.